

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by reference, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 71 as follows:

PART 71—[AMENDED]

1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. app. 1348(a), 1354(a), 1510; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 49 U.S.C. 106(g); 14 CFR 11.69.

§ 71.1 [Amended]

2. The incorporation by reference in 14 CFR 71.1 of the Federal Aviation Administration Order 7400.9B, Airspace Designations and Reporting Points, dated July 18, 1994, and effective September 16, 1994, is amended as follows:

Paragraph 6005—Class E airspace areas extending upward from 700 feet or more above the surface of the earth

* * * * *

AEA NY TA Dunkirk, NY [Revised]

Chautauqua County/Dunkirk Airport,
Dunkirk, NY

(Lat. 42°29'36"N., long. 79°16'19"W.)

Dunkirk VORTAC, NY

(Lat. 42°29'26"N., long. 79°16'27"W.)

Angola Airport, NY

(Lat. 42°39'37"N., long. 78°59'28"W.)

That airspace extending upward from 700 feet above the surface within a 6.6-mile radius of the Chautauqua County/Dunkirk Airport and within an 11.8-mile radius of the Chautauqua County/Dunkirk Airport extending clockwise from a 022° to a 232° bearing from the Chautauqua County/Dunkirk Airport and within a 6.3-mile radius of the Angola Airport and that airspace within 5.3 miles northwest of the 051°(T) 058°(M) radial of the Dunkirk VORTAC and within 5.3 miles northwest of the 231°(T) 238°(M), extending southwest along said radials from the 6.3-mile radius to 9.9 miles southwest of the VORTAC.

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Issued in Jamaica, New York, on December 20, 1994.

John S. Walker,

Manager, Air Traffic Division.

[FR Doc. 95–366 Filed 1–5–95; 8:45 am]

BILLING CODE 4910–13–M

14 CFR Part 73

[Airspace Docket No. 94–AWP–15]

Proposed Establishment of Restricted Area R–2311, Yuma Proving Ground, Yuma, AZ

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Notice of proposed rulemaking.

SUMMARY: This proposed rule would establish Restricted Area R–2311, Yuma Proving Ground, Yuma, AZ, to replace the Controlled Firing Area (CFA) now in use near Yuma, AZ. The proposal is in support of the U.S. Army weapons and ammunition acceptance testing mission being relocated from Jefferson Proving Ground, IN.

DATES: Comments must be received on or before February 15, 1995.

ADDRESSES: Send comments on the proposal in triplicate to: Manager, Air Traffic Division, AWP–500, Docket No. 94–AWP–15, Federal Aviation Administration, P.O. Box 92007, Worldway Postal Center, Los Angeles, CA 90009.

The official docket may be examined in the Rules Docket, Office of the Chief Counsel, Room 916, 800 Independence Avenue, SW., Washington, DC, weekdays, except Federal holidays, between 8:30 a.m. and 5:00 p.m.

An informal docket may also be examined during normal business hours at the office of the Regional Air Traffic Division.

FOR FURTHER INFORMATION CONTACT: James R. Robinson, Military Operations Program Office (ATM–420), Office of Air Traffic System Management, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, D.C. 20591; telephone: (202) 493–4050.

SUPPLEMENTARY INFORMATION:**Comments Invited**

Interested parties are invited to participate in this proposed rulemaking by submitting such written data, views, or arguments as they may desire. Comments that provide the factual basis supporting the views and suggestions presented are particularly helpful in developing reasoned regulatory decisions on the proposal. Comments are specifically invited on the overall regulatory, aeronautical, environmental, economic, and energy-related aspects of the proposal. Communications should identify the airspace docket number and be submitted in triplicate to the address listed above. Commenters wishing the FAA to acknowledge receipt of their comments on this notice must submit

with those comments a self-addressed, stamped postcard on which the following statement is made:

“Comments to Airspace Docket No. 94–AWP–15.” The postcard will be date/time stamped and returned to the commenter. Send comments on environmental and land use aspects to: Commander, U.S. Army, Yuma Proving Ground, Attn: STEYP-ES, (Mr. Lance Vander Zyl), Yuma, AZ 85365–9107. All communications received on or before the specified closing date for comments will be considered before taking action on the proposed rule. The proposal contained in this notice may be changed in light of comments received. All comments submitted will be available for examination in the Rules Docket both before and after the closing date for comments. A report summarizing each substantive public contact with FAA personnel concerned with this rulemaking will be filed in the docket.

Availability of NPRM's

Any person may obtain a copy of this Notice of Proposed Rulemaking (NPRM) by submitting a request to the Federal Aviation Administration, Office of Public Affairs, Attention: Public Inquiry Center, APA–220, 800 Independence Avenue, SW., Washington, DC 20591, or by calling (202) 267–3485. Communications must identify the notice number of this NPRM. Persons interested in being placed on a mailing list for future NPRM's should also request a copy of Advisory Circular No. 11–2A, which describes the application procedure.

The Proposal

The FAA is considering an amendment to part 73 of the Federal Aviation Regulations (14 CFR part 73) to establish Restricted Area, R–2311, Yuma Proving Ground, Yuma, AZ. The proposed new restricted area would be within the lateral boundaries of the existing KOFA South CFA and would extend from the surface to 3,500 feet mean sea level (MSL). The times of use would be identical to the existing KOFA South CFA, sunrise to sunset, Monday–Saturday; other times by NOTAM. The closure of Jefferson Proving Ground, IN, and the subsequent move of the munitions testing function to Yuma Proving Ground has created a need for uninterrupted use of this airspace to support the U.S. Army test and evaluation command mission. These activities can not be fully accommodated on existing ranges located at Yuma Proving Ground. The restrictions and limitations on CFA activity are not amenable to the type of activity required for munitions

production acceptance testing. The proposed restricted area would provide improved capabilities for the ammunition acceptance testing program and mine testing facility activities. The proposed restricted area would be joint use. When not being utilized by Yuma Proving Ground, it would be released to the controlling agency, Yuma Approach Control. The coordinates for this airspace docket are based on North American Datum 83. Section 73.23 of part 73 of the Federal Aviation Regulations was republished in FAA Order 7400.8B dated March 9, 1994.

The FAA has determined that this proposed regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. It, therefore—(1) is not a “significant regulatory action” under Executive Order 12866; (2) is not a “significant rule” under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

An environmental impact statement (EIS) concerning the proposal has been prepared by the U.S. Army. The FAA will review the EIS prior to an FAA final decision on the proposal. The results of the review will be addressed in any subsequent rulemaking action.

List of Subjects in 14 CFR Part 73

Airspace, Navigation (air).

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 14 CFR part 73 as follows:

PART 73—[AMENDED]

1. The authority citation for part 73 continues to read as follows:

Authority: 49 U.S.C. app. 1348(a), 1354(a), 1510, 1522; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389; 49 U.S.C. 106(g); 14 CFR 11.69.

2. Section 73.23 is amended as follows:

§ 73.23 [Amended]

R-2311 Yuma Proving Ground, Yuma, AZ [New]

Boundaries. Beginning at lat. 32°46'48" N., long. 114°19'16" W.; to lat. 32°51'20" N., long. 114°19'04" W.; to lat. 32°51'53" N., long. 114°03'40" W.; to lat. 32°46'48" N., long. 114°03'51" W.; to the point of beginning.

Altitudes. Surface to 3,500 feet MSL.
Time of designation. Sunrise to sunset, Monday–Saturday; other times by NOTAM.
Controlling Agency. Yuma Approach Control.

Using Agency. U.S. Army, Commanding Officer, Yuma Proving Ground, Yuma, AZ.

Issued in Washington, DC, on December 21, 1994.

Harold W. Becker,

Manager, Airspace-Rules and Aeronautical Information Division.

[FR Doc. 95–367 Filed 1–5–95, 8:45am]

BILLING CODE 4910–13–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[INTL–933–86]

RIN 1545–AL98

Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking.

SUMMARY: This document contains proposed income tax regulations relating to the computation of foreign taxes deemed paid under section 902. Changes to the applicable law were made by the Tax Reform Act of 1986 and by the Technical and Miscellaneous Revenue Act of 1988 (TAMRA). These regulations would provide guidance needed to comply with these changes and affect foreign corporations and their United States corporate shareholders.

DATES: Comments and requests for a public hearing must be received by April 6, 1995.

ADDRESSES: Send submissions to: CC:DOM:CORP:T:R (INTL–933–86), room 5228, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, D.C. 20044. In the alternative, submissions may be hand delivered to: CC:DOM:CORP:T:R (INTL–933–86), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Caren S.

Shein (202) 622–3850, or Kristine K. Schlaman (202) 622–3840.

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in this notice of proposed rulemaking has been submitted to the Office of Management and Budget for review in accordance with the Paperwork Reduction Act (44 U.S.C. 3504(h)). Comments on the collection of information should be sent to the Office of Management and Budget, Attention: Desk Officer for the Department of the Treasury, Office of Information and Regulatory Affairs, Washington, DC 20503, with copies to the Internal Revenue Service, Attention: IRS Reports Clearance Officer PC:FP, Washington, DC 20224.

The collection of information requirement in this regulation is in § 1.902–1(e). This information is required by the IRS to implement section 902 as amended by the Tax Reform Act of 1986. This information will be used by law enforcement authorities with respect to the enforcement of Federal laws. The likely respondents are businesses or other for-profit institutions.

Estimated total annual reporting burden: 225,520 hours.

Estimated total annual burden per respondent: 112.76 hours.

Estimated number of respondents: 2000.
Estimated annual frequency of response: one.

Background

This document contains proposed amendments to the Income Tax Regulations (26 CFR part 1) under section 902 of the Internal Revenue Code of 1986. These amendments are proposed to conform the regulations to section 1202(a) of the Tax Reform Act of 1986 (Pub. L. 99–514, 100 Stat. 1085), and to section 1012(b) of the Technical and Miscellaneous Revenue Act of 1988 (TAMRA) (Pub. L. 100–647, 102 Stat. 3242).

Proposed Effective Dates

These regulations are proposed to be effective for taxable years beginning after December 31, 1986.

Explanation of Provisions

Section 1.902–1

Section 902 provides a mechanism by which foreign income taxes paid by a foreign corporation are deemed paid by a domestic corporate shareholder owning at least 10 percent of the voting stock of the foreign corporation. Paragraphs (a) (1) through (12) of